

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.405 Tax Collection Brackets
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TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.405 Tax Collection Brackets

Retailers subject to any of the local taxes administered by the Department (e.g., Home Rule Municipal Retailers' Occupation Tax, Special County Retailers' Occupation Tax for Public Safety, Non-Home Rule Municipal Retailers' Occupation Tax, Home Rule County Retailers' Occupation Tax, Metro East Mass Transit District Retailers' Occupation Tax, County Water Commission Retailers' Occupation Tax, or Regional Transportation Authority Retailers' Occupation Tax or a combination thereof); may use the charts in Table A to determine tax for the appropriate combined rate of tax, or multiply the transaction amount by the appropriate combined rate of tax, rounding up to the nearest unit.

(Source: Amended at 24 Ill. Reg. 10728, effective July 7, 2000)